

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.9210 Waiver of Restrictions on Assessment (IITA Section 907)

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.9210 Waiver of Restrictions on Assessment (IITA Section 907)

- a) Payment; Form IL-870. Whether or not a notice of deficiency has been issued, the taxpayer shall have the right at any time to waive the restrictions on assessment and collection of the whole or any part of any assessment proposed under the Act by properly executing and submitting Form IL-870. Also, payment (before a deficiency notice has been mailed) of tax in excess of that shown on the original return for any taxable year which has become assessed constitutes a waiver of restrictions on assessment and collection which will be taken into account in determining whether or not there is a deficiency for which a statutory notice must be issued, for example, payment of the additional amount due on an amended return showing an increase of tax, see IITA Section 903(a)(4). Payment of assessed tax stops the running of any interest imposed thereon under IITA Section 1003. Where an executed waiver on Form IL-870 (or Form IL-870 AD or Form IL-870 RH) is submitted without payment and a notice and demand for the tax is not issued by the Director or his delegate within 30 days thereafter, interest will not be imposed on the deficiency during the period beginning immediately after such 30th day and ending with the date of the notice and demand; under the further provision in IITA Section 1003(e), neither will interest be imposed during the 10-day period beginning with that date provided payment is made within that 10-day period.

- b) Form IL-870 AD; Form IL-870 RH. Although waiver of the restrictions on assessment and collection, by payment or the filing of Form IL-870, does not have the effect of a closing agreement (as does Form IL-870 AD) nor does it prevent expiration of the statute of limitations respecting certain adjustment items and issues (as does Form IL-870 RH)--see 86 Ill. Adm. Code 100.9100, it does preclude a right to a formal hearing under IITA Section 902(b) unless thereafter the taxpayer files a claim for refund under IITA Section 909(d) which in whole or part becomes finally denied by the Department under IITA Sections 909(f) or 910(d).